

**\*120637 735 ILCS 5/13-224**

Formerly cited as IL ST CH 110 ¶ 13-224

WEST'S SMITH-HURD  
ILLINOIS COMPILED  
STATUTES ANNOTATED  
CHAPTER 735. CIVIL  
PROCEDURE  
ACT 5. CODE OF CIVIL  
PROCEDURE  
ARTICLE XIII. LIMITATIONS  
PART 2. PERSONAL ACTIONS

*Current through P.A. 91-111, apv. 7/14/  
1999*

**5/13-224. Recovery in tax actions**

§ 13-224. Recovery in Tax Actions. In any action against the State to recover taxes imposed pursuant to Section 2 of the Messages Tax Act, [FN1] Section 2 of the Gas Revenue Tax Act, [FN2] Section 2 of the Public Utilities Revenue Act [FN3] or Section 2-202 of The Public Utilities Act [FN4], that were illegally or unconstitutionally collected, or in any action against a municipality to recover taxes imposed pursuant to Section 8-11-2 of the Illinois Municipal Code [FN5] that were illegally or unconstitutionally collected or in any action against a taxpayer to recover charges imposed pursuant to Sections 9-201 or 9-202 of The Public Utilities Act [FN6] that were illegally or unconstitutionally collected, the prevailing party shall not be entitled to recover an amount exceeding such taxes or charges paid, plus interest, where applicable, during a period

beginning 3 years prior to the date of filing an administrative claim as authorized by statute or ordinance or court complaint, whichever occurs earlier. This provision shall be applicable to all actions filed on or after September 21, 1985.

## CREDIT(S)

1992 Main Volume

*P.A. 82-280, § 13-224, added by P.A. 84-732, § 1, eff. Sept. 21, 1985. Amended by P.A. 85-1209, Art. III, § 3-69, eff. Aug. 30, 1988.*

FORMER REVISED STATUTES  
CITATION

1992 Main Volume

*Formerly Ill.Rev.Stat.1991, ch. 110, ¶ 13-224.*

[FN1] Former Ill.Rev.Stat. ch. 120, ¶ 467.2 (repealed).

[FN2] 35 ILCS 615/2.

[FN3] 35 ILCS 620/2.

**\*120638** [FN4] 220 ILCS 5/2-202.

[FN5] 65 ILCS 5/8-11-2.

[FN6] 220 ILCS 5/9-201 or 5/9-202.

<General Materials (GM) - References,  
Annotations, or Tables>

## HISTORICAL NOTES

HISTORICAL AND STATUTORY  
NOTES

P.A. 85-1209, Art. III, the First 1988 Technical Corrections Revisory Act, amends various Acts to delete obsolete text, to correct patent or technical errors, and to revise cross-references.